

**EXHIBIT A**

Contract Order 50084

Rev:

DUPLICATE

10/14/02 14:56:33

PAGE

1

Ship To:

ASEC MANUFACTURING  
1301 MAIN PARKWAY  
CATOOSA, OK 74015

Invoice To:

ASEC MANUFACTURING  
P.O. BOX 1679  
CATOOSA, OK 74015

11483 T-UL  
DENSO INTERNATIONAL AMERICA INC  
PO BOX 5133  
SOUTHFIELD MI 48086-5133

Contact

Buy Language:

Currency: USD

Placed: 10/14/02 Buyer

Start Date: 10/14/02 Expiration Date: 12/31/06

Case: NILR B BANKS

Total Auth. Amount: \$ 10560208.00

Acknowledgement Terms

Delivery Terms Carrier

Please Acknowledge MNS-2 MULII-NETTING SYSTEM

DestFA COMMON CARRIER

INS Item/Description/Vendor Item	Rev	UM	Est Total Qty	Rel	Start Dt	End Date	Price	Country Org/Dispatch
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Comment:

DWG: 52128903AA DCX, REV. 8-27-02

93.01 X 93.01 X 132 400/4.5

001-1009CH	EA	1535000.0000	10/14/02	12/31/02	6.7847	US /US
3.66" DIA X 5.20" CERAMIC, 400 CPSI, 4.5 MIL			01/01/03	12/31/03	6.7847	
			01/01/04	12/31/04	6.7847	
			01/01/05	12/31/05	6.7847	
			01/01/06	12/31/06	6.7847	

Comment:

All shipments are to be tagged with Contract Number, Delivery Date, and ASEC part number. All prices and terms are in accordance with Delphi's price quote. The total quantity and total authorized amount stated above is an estimate only and not a commitment to Purchase. These figures are derived from the Automakers forecasted requirements.

Actual quantities will be committed to you releases from the P C & L Dept against this Contract Order

Acknowledgment Copy  
Please Sign & Return

**SETTLEMENT AGREEMENT NOT BEING FILED DUE TO  
CONFIDENTIAL INFORMATION CONTAINED THEREIN**

**EXHIBIT B**

**EXHIBIT C**

Name of Debtor  
 ASPEC Manufacturing General Partnership

Case Number  
 05-44482

The Debtor has listed your claim Disputed on Schedule F as a General Unsecured claim in the amount of \$223,147.31. If you believe that you have a claim against the Debtor, you are required to complete and return this form.

Master Code: 10405330  
 Note: Scheduled Liability filed on consolidated basis with cases ASE Sales General Partnership (05-44484), Environmental Catalysts, LCC (05-44503) and Exhaust Systems Corporation (04-44573)

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (The person or other entity to whom the debtor owes money or property):

Denso International America Inc  
 Name and address where notices should be sent:  
 Attn: Carol Sowa  
 Denso International America Inc  
 24777 Denso Dr  
 Southfield MI 48033

- ☐ Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
- ☐ Check box if you have never received any notices from the bankruptcy court in this case.
- ☒ Check box if the address differs from the address on the envelope sent to you by the court.

Telephone number: (248) 372-8531

Account or other number by which creditor identifies debtor:

DUNS #151369881

Check here ☐ replaces a previously filed claim, dated \_\_\_\_\_  
 if this claim ☐ amends \_\_\_\_\_

1. Basis for Claim

- ☒ Goods Sold / Services Performed  
☐ Customer Claim  
☐ Taxes  
☐ Money Loaned  
☐ Personal Injury  
☐ Other \_\_\_\_\_

- ☐ Retiree benefits as defined in 11 U.S.C. § 1114(a)  
☐ Wages, salaries, and compensation (fill out below)  
 Last four digits of SS #: \_\_\_\_\_  
 Unpaid compensation for services performed from \_\_\_\_\_ to \_\_\_\_\_ (date) (date)

2. Date debt was incurred:

See attached schedule

3. If court judgment, date obtained:

4. Total Amount of Claim at Time Case Filed: \$ \_\_\_\_\_ (unsecured) \$223,895.11 (secured) (priority) (Total)

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.

- ☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

5. Secured Claim.

- ☒ Check this box if your claim is secured by collateral (including a right of setoff).

Brief Description of Collateral:

- ☐ Real Estate ☐ Motor Vehicle  
☒ Other Right of setoff

Value of Collateral: \$5910,212.55

Amount of mortgage and other charges at time case filed included in secured claim, if any: \$ \_\_\_\_\_

6. Unsecured Nonpriority Claim:

- ☐ Check this box if a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.

7. Unsecured Priority Claim.

- ☐ Check this box if you have an unsecured priority claim.

Amount entitled to priority: \$ \_\_\_\_\_  
 Specify the priority of the claim:

- ☐ Wages, salaries, or commissions (up to \$10,000)\* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).  
☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).  
☐ Up to \$2,225\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(5).  
☐ Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).  
☐ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).  
☐ Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(\_\_\_\_).

\*Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-2.

8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

THIS SPACE IS FOR COURT USE ONLY

Date:

7/24/06

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

Ronald P. Ciolek, DIRECTOR

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

0544482060418145656000387



**SCHEDULE  
IN SUPPORT OF PROOF OF CLAIM**

United States Bankruptcy Court Southern District of New York

**Name of Debtor Against Which Claim is Filed:** ASEC Manufacturing General Partnership  
a/k/a Delphi Catalyst

**Case No. of Debtor:** 05-44482

Creditor believes that the parties responsible for payment of the amount claimed herein are ASEC Manufacturing General Partnership and/or its affiliates, ASEC Sales General Partnership and/or Environmental Catalysts, LLC and/or Exhaust Systems Corporation. All four of these debtors have scheduled their liability on a consolidated basis with each other. For these reasons, Creditor is filing a claim for this same amount in the following cases: ASEC Sales General Partnership (Case # 05-44484); Environmental Catalysts, LLC (Case # 05-44503); and Exhaust Systems Corporation (Case # 05-44573); however, Creditor seeks only one recovery, from whichever Debtor the Court may determine to be responsible to Creditor for the amount claimed

**Name of Creditor:** DENSO International America, Inc.  
24777 Denso Drive  
PO Box 5047  
Southfield MI 48086-5047  
Attn: Carol Sowa

Please send copies of notices to the attorneys for the Creditor:

Marc E. Richards                      and  
Blank Rome  
The Chrysler Building  
405 Lexington Avenue  
New York, NY 10174-0208

Douglas C. Bernstein (MI-P 33833)  
Plunkett & Cooney, P. C.  
38505 Woodward Avenue  
Suite 2000  
Bloomfield Hills, MI 48304

DENSO International America, Inc. files this Proof of Claim for goods it sold to Debtor. The goods were manufactured by, and shipped to Debtor from, this Creditor's subsidiary corporation named below. DENSO International America, Inc. makes this Claim on behalf of itself and on behalf of that subsidiary corporation:

<b>Creditor's subsidiary:</b>	<b>Location:</b>	<b>Amount Invoiced for shipments to Debtor:</b>
Denso Manufacturing Athens Tennessee, Inc.	2400 Denso Drive Athens, TN 37303	\$ 223,895 11

9 Supporting Documents: A detailed schedule follows

ASN #	AFF. Code DX/ Athens	Invoice	Customer	Invoice Date	Original Amount	Open Amount
5083049766	ASEC	562038	11001201	08/31/05	\$2,747.80	\$2,747 80
5091951171	ASEC	584103	11001201	09/20/05	\$7,429.25	\$7,429.25
5091951172	ASEC	584104	11001201	09/20/05	\$85,487.22	\$85,487.22
5092351709	ASEC	592868	11001201	09/27/05	\$64,115 42	\$64,115 42
5093052264	ASEC	602043	11001201	10/04/05	\$64,115 42	\$64,115 42
						\$223,895 11